



Cabinet Legislation Committee

Minute of Decision

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Tax Administration (COVID-19 Response Variations) Order 2022

Portfolio Revenue

On 25 August 2022, the Cabinet Legislation Committee:

- 1 **noted** that in April 2020, Cabinet agreed to amend the Tax Administration Act 1994 to provide flexibility to Inland Revenue to modify timeframes or procedural requirements for taxpayers who are impacted by COVID-19 [CAB-20-MIN-0165];
- 2 **noted** that in August 2021, the Cabinet Business Committee agreed to a one year extension (to 30 September 2022) of the Commissioner of Inland Revenue's administrative flexibility measure under section 61 of the Tax Administration Act [CBC-21-MIN-0076];
- 3 **agreed** to the extension of the Commissioner of Inland Revenue's administrative flexibility measures from 1 October 2022 to 30 September 2023;
- 4 **noted** that the Tax Administration (COVID-19 Response Variations) Order 2022 gives effect to the decision referred to in paragraph 3 above;
- 5 **authorised** the submission to the Executive Council of the Tax Administration (COVID-19 Response Variations) Order 2022 [PCO 24935/3.0].

Rebecca Davies
Committee Secretary

Present:

Hon Andrew Little
Hon David Parker
Hon Stuart Nash
Hon Michael Wood (Chair)
Dr Duncan Webb, MP (Senior Government Whip)

Officials present from:

Office of the Prime Minister
Officials Committee for LEG